



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

April 24, 2009

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OFFICES

FROM: Laura Hostelley /s/ Laura Hostelley
Acting Director, Collection Policy

SUBJECT: Interim Guidance for Requesting Armed Escort

The purpose of this memorandum is to issue interim guidance advising of new procedures for requesting an armed escort to contact a taxpayer. Please ensure that this information is distributed to all affected employees within your organization.

On October 14, 2008, the President signed Public Law 110-409, *Inspector General Reform Act of 2008*, which lifted the statutory prohibition against the Treasury Inspector General for Tax Administration, Office of Investigations (TIGTA-OI) providing physical security in order to protect Internal Revenue Service (IRS) employees. On March 13, 2009, TIGTA-OI issued a joint memorandum with IRS Criminal Investigation (CI) entitled *Armed Escort Program* (see attachment). **Effective April 1, 2009**, TIGTA-OI and CI assumed the following respective responsibilities for armed escorts:

1. TIGTA-OI has responsibility for armed escorts in **two** situations:
 - a. When an IRS employee has contact with a taxpayer who is the subject of an open TIGTA-OI assault or threat investigation, or
 - b. When an IRS employee has contact with a taxpayer designated as a Potentially Dangerous Taxpayer (PDT) by the IRS Office of Employee Protection.
2. CI retains primary responsibility for providing armed escorts in **all other** situations.
3. TIGTA-OI and CI will coordinate armed escort requests in situations requiring an immediate response.

IRM 5.1.3 has been revised and renamed "*Employee Safety and Security*." A new IRM section IRM 5.1.3.5, *Armed Escort to Contact a Taxpayer*, has been developed. IRM 5.1.3 is in clearance at this time and the revised version will be published soon. These procedures are effective **immediately**:

1. Review IDRS to determine if PDT coding has been added to the taxpayer's account.
2. Make a request for armed escort via a memorandum from the group manager (GM) to either the TIGTA-OI or the CI Special Agent in Charge (SAC) who covers the area where the escort is required, as follows:
 - a. Contact TIGTA-OI to request armed escort when you have:
 - (1) Contact with a taxpayer who is the subject of an open TIGTA-OI assault or threat investigation, or
 - (2) Contact with a taxpayer who has been designated as a Potentially Dangerous Taxpayer (PDT) by the IRS Office of Employee Protection.
 - (3) Access the *Office Locations* page on TIGTA's website at: http://www.treas.gov/tigta/oi_office.shtml to determine the SAC for the area.
 - b. Contact CI to request armed escort in all other situations involving a taxpayer or a third-party including a case coded Caution upon Contact (CAU). CI will provide armed escort in cases when you have:
 - (1) A basis in fact for believing a non-PDT coded taxpayer or third-party is violent, and
 - (2) No awareness of an open TIGTA-OI investigation.
 - (3) Use the IRS Roadmap at: <http://nhq.no.irs.gov/DCOS/roadmap/default.htm> to determine the SAC for the area.
 - i. Click on the state map, or
 - ii. Use the drop down menu.
3. Try to allow at least ten business days prior to the date the armed escort is needed to allow processing of your request.
4. Detail all of the pertinent facts and circumstances in the memorandum.

If you have any questions concerning this memorandum, please feel free to contact me, or Ken Marek, Program Manager, General Payment Processes and Analysis. A member of your staff may contact Rosalie J. Calhoun, Lead Program Analyst.

Attachment



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

March 13, 2009

MEMORANDUM FOR INTERNAL REVENUE SERVICE
COMMISSIONER, SMALL BUSINESS/SELF-EMPLOYED
COMMISSIONER, WAGE AND INVESTMENT
COMMISSIONER, LARGE AND MID-SIZE BUSINESS
COMMISSIONER, TAX EXEMPT AND GOVERNMENT
ENTITIES

FROM:

Steven M. Jones
Deputy Inspector General for Investigations

A handwritten signature in black ink, appearing to read "S. M. Jones", is positioned above the typed name.

Eileen C. Mayer
Chief, Criminal Investigation

A handwritten signature in black ink, appearing to read "Eileen C. Mayer", is positioned above the typed name.

SUBJECT: Armed Escort Program

This is to officially inform you of the Treasury Inspector General for Tax Administration (TIGTA), Office of Investigations' (OI) renewed authority to conduct armed escorts for Internal Revenue Service (IRS) employees. On October 14, 2008, the President signed Public Law 110-409, Inspector General Reform Act of 2008, which lifted the statutory prohibition against TIGTA providing physical security to in order to protect IRS employees. This statutory revision allows TIGTA-OI to resume conducting armed escorts for IRS employees.

We have revised the Memorandum of Understanding between TIGTA-OI and IRS, Criminal Investigation (CI) to delineate our responsibilities in carrying out armed escorts. TIGTA-OI and IRS-CI will assume the following respective responsibilities on **April 1, 2009**.

TIGTA-OI will assume responsibility for armed escorts as follows:

- When an IRS employee has contact with a taxpayer who is the subject of an open TIGTA-OI assault or threat investigation; or
- When an IRS employee has contact with a taxpayer who has been designated as a Potentially Dangerous Taxpayer (PDT) by the IRS Office of Employee Protection.

IRS-CI will retain primary responsibility for providing armed escorts in all other situations. TIGTA-OI and IRS-CI will coordinate armed escort requests in situations requiring an immediate response.

Effective April 1, 2009, if an IRS employee in your business unit requires personal contact with a taxpayer who meets one of the criteria above, the employee should advise his/her supervisor of the need for an armed escort. A request for an armed escort by TIGTA-OI will be made via a memorandum from the employee's supervisor to the Special Agent-in-Charge covering the area where the escort will be needed. A request for an armed escort by IRS-CI will be in accordance with current procedures. TIGTA-OI and IRS-CI will provide protection for the IRS employee during his/her personal contact with the taxpayer. The safety of the IRS employee is the primary objective during the armed escort.

TIGTA-OI will provide armed escort briefings to IRS employees as part of TIGTA-OI's on-going employee awareness presentations program.

Please advise the IRS employees in your business unit of this notification and update the Internal Revenue Manual, as appropriate.

If you have any questions for TIGTA-OI, please contact Timothy Camus, Assistant Inspector General for Investigations (Field Operations), at (202) 927-7234.

If you have any questions for IRS-CI, please contact Rick A. Raven, Director, Operations, Policy and Support, at (202) 622-4100.